

PUBLIC EDUCATION FINANCIAL REPORTING

AMENDMENTS

2020 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Curtis S. Bramble

House Sponsor: Steve Eliason

LONG TITLE

General Description:

This bill provides for adjustments in certain reports to the State Board of Education.

Highlighted Provisions:

This bill:

- ▶ provides for a local education agency to make adjustments in certain reports to the State Board of Education.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

53E-3-501, as last amended by Laws of Utah 2019, Chapters 83 and 186

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **53E-3-501** is amended to read:

53E-3-501. State board to establish miscellaneous minimum standards for public schools.

(1) The state board shall establish rules and minimum standards for the public schools that are consistent with this public education code, including rules and minimum standards governing the following:

- 30 (a) (i) the qualification and certification of educators and ancillary personnel who
31 provide direct student services;
- 32 (ii) required school administrative and supervisory services; and
33 (iii) the evaluation of instructional personnel;
- 34 (b) (i) access to programs;
35 (ii) attendance;
36 (iii) competency levels;
37 (iv) graduation requirements; and
38 (v) discipline and control;
- 39 (c) (i) school accreditation;
40 (ii) the academic year;
41 (iii) alternative and pilot programs;
42 (iv) curriculum and instruction requirements;
43 (v) school libraries; and
44 (vi) services to:
- 45 (A) persons with a disability as defined by and covered under:
46 (I) the Americans with Disabilities Act of 1990, 42 U.S.C. Sec. 12102;
47 (II) the Rehabilitation Act of 1973, 29 U.S.C. Sec. 705(20)(A); and
48 (III) the Individuals with Disabilities Education Act, 20 U.S.C. Sec. 1401(3); and
49 (B) other special groups;
- 50 (d) (i) state reimbursed bus routes;
51 (ii) bus safety and operational requirements; and
52 (iii) other transportation needs;
- 53 (e) (i) school productivity and cost effectiveness measures;
54 (ii) federal programs;
55 (iii) school budget formats; and
56 (iv) financial, statistical, and student accounting requirements; and
57 (f) data collection and reporting by LEAs.

58 (2) The state board shall determine if:
59 (a) the minimum standards have been met; and
60 (b) required reports are properly submitted.
61 (3) The state board may apply for, receive, administer, and distribute to eligible
62 applicants funds made available through programs of the federal government.

63 (4) (a) A technical college listed in Section 53B-2a-105 shall provide
64 competency-based career and technical education courses that fulfill high school graduation
65 requirements, as requested and authorized by the state board.

66 (b) A school district may grant a high school diploma to a student participating in a
67 course described in Subsection (4)(a) that is provided by a technical college listed in Section
68 53B-2a-105.

69 (5) (a) As used in this Subsection (5), "generally accepted accounting principles"
70 means a common framework of accounting rules and standards for financial reporting
71 promulgated by either the Financial Accounting Standards Board or the Governmental
72 Accounting Standards Board, as applicable to the reporting entity.

73 (b) Subject to Subsections (5)(c) and (d), the state board shall ensure that the rules and
74 standards described in Subsections (1)(e) and (f) allow for an LEA to make adjustments to the
75 LEA's general entry ledger, in accordance with generally accepted accounting principles, to
76 accurately reflect the LEA's use of funds for allowable costs and activities:

- 77 (i) during a fiscal year; and
- 78 (ii) at the close of a fiscal year.

79 (c) If the state board determines under Subsection (2) that an LEA has not met the
80 minimum standards described in Subsection (1)(e) or (f) or has not properly submitted a
81 required report, the state board shall allow the LEA an opportunity to cure the relevant defect
82 through an adjustment described in Subsection (5)(b).

83 (d) An LEA may not, in an adjustment described in Subsection (5)(b), reflect the use of
84 restricted federal or state funds for a cost or activity that is not an allowable cost or activity for
85 the restricted funds.

